

Exhibit L

KLAFTER & OLSEN LLP

Jeffrey Klafter and Kurt Olsen founded Klafter & Olsen LLP (the "Firm") in June 2003. The Firm has offices in Washington D.C. and New York. Together, Messrs. Klafter and Olsen bring over thirty eight years combined experience representing plaintiffs and defendants in a wide variety of litigation matters including securities, antitrust, corporate governance, and derivative actions as well as concurrent bankruptcy proceedings. The Firm's philosophy is to aggressively prosecute select actions as opposed to a "volume" type operation. The Firm provides its clients with the full spectrum of legal services including: (i) factual investigation, forensic accounting, and legal analysis; (ii) written reports advising the client of the merits of the case, developments in the litigation, and settlement issues; and (iii) advisory services on an "as needed" basis on both case specific and general securities litigation matters.

The Firm has acted as a lead counsel in multiple class actions and has served as co-lead counsel in three class actions in which over \$53 million has been recovered:

- *In re Eaton Vance Corporation Securities Litigation*, Civil Action No. 01-10911-EFH (D. Mass.) (\$10.5 million settlement)
- *In re Ashworth, Inc. Securities Litigation*, Master File No. 99cv0121-L(JFS) (S.D. Cal.) (\$15.25 million settlement)
- *In re SmarTalk Teleservices Inc. Securities Litigation*, MDL Docket No. 00-1315 (S.D. Ohio) (\$27.1 million)

The Firm is currently Court- appointed co-lead counsel in *In re Viisage Technologies, Inc. Securities Litigation*, Civil Action No. 05-cv-10438 (D. Mass.) and *Ruland v. Infosonics Corp. et al.*, Case No. 06cv1231 BTM(WMc). In addition, the Firm has been selected by CompuDyne Corporation (NASD: CDCY) to represent it in pursuing claims against individuals and entities who illegally sold the Company's stock short in advance of a \$30 million private placement, and has recently achieved a \$4.5 million settlement with certain of the short-sellers.

In other complex litigation, the Firm currently has significant roles in the prosecution of *In re Guidant Corp. Implantable Defibrillators Products Liability Litigation*, MDL No. 05-1708 (DWF/AJB) (D. Minn.) and *In re Insurance Brokerage Antitrust Litig.*, MDL No. 1663, No. 04-5184 (FSH) (D. N.J.).

Jeffrey A. Klafter has more than twenty-five years of experience in prosecuting securities and commercial litigation. From 1988 until mid-2003, Mr. Klafter was a partner of Bernstein Litowitz Berger & Grossmann LLP. Early in his career, Mr. Klafter was one of the principal lawyers responsible for the prosecution of over 100 defendants to recoup the losses suffered by the purchasers of municipal bonds issued by the Washington Public Power Supply System when it defaulted on those bonds. That

litigation resulted in the recovery of over \$800 million, one of the largest securities fraud settlements in history. Mr. Klafter has also served as sole or co lead counsel in prosecuting numerous securities class actions on behalf of investors in common stock, municipal bonds, convertible debentures and preferred stock in which hundreds of millions of dollars have been recovered on behalf of investors. Among the many notable achievements for which he had sole or shared responsibility are the recovery of \$48 million in *In re Independent Energy PLC Securities Litigation*; the recovery of \$300 million in *In Re: DaimlerChrysler AG Securities Litigation*, the decision of the Second Circuit Court of Appeals reversing the district court's dismissal of plaintiffs' complaint in *In re Scholastic Corp. Securities Litigation* and ultimate settlement of that litigation; the recovery with Mr. Olsen of \$27.1 million in *In re SmarTalk Teleservices Inc. Securities Litigation*, and a significant recovery on behalf of holders of Sun Oil Company preferred stock in litigation over the indenture governing the stock.

Since forming Klafter & Olsen LLP, Mr. Klafter has also served as special counsel to lead counsel in the *In re Ahold N.V. Securities & ERISA Litigation*, Civil No.: 1:03-MD-01539-CCB (D. Md.) in which \$1.1 billion was recently recovered on behalf of the class.

Mr. Klafter has also been responsible for the prosecution of innovative and diverse litigation successfully challenging Delaware regulations governing the disposal of solid waste on behalf of waste haulers; the laying of fiber optic cable along railroad rights of way on behalf of adjoining landowners; and efforts to impose the cost of Y2K compliance on businesses and medical practices by suppliers of various computer software.

Mr. Klafter is a member of the Bar of the State of New York, the United States District Court for the Southern District of New York, other federal district courts, the Second Circuit Court of Appeals, and the United States Supreme Court. Mr. Klafter is a member of the Securities Law Committee of the Commercial and Federal Litigation Section of the New York State Bar Association; the Class Actions and Derivative Suits Committee of the Litigation Section of the American Bar Association, and is a noted author and lecturer on securities litigation issues.

Kurt B. Olsen has more than thirteen years of experience representing plaintiffs and defendants in commercial, Title VII, and securities class action litigation. In September 1997, Mr. Olsen founded The Olsen Law Firm. The Firm focused on uncovering complex accounting schemes before they became public including several actions where the defendant companies were forced to restate their financial results after the Firm filed suit. As a lead counsel, Mr. Olsen successfully prosecuted several prominent federal securities class actions including: *In re SmarTalk Teleservices Inc. Securities Litigation* (\$27.1 million total settlement); *Edwards v. Casino DataSystems, Inc.* (\$5 million settlement); and *Broderick v. PHP Healthcare Corporation* (\$4.5 million settlement); *In re Ashworth, Inc. Securities Litigation* (\$15.25 million settlement). In *SmarTalk*, the

district court recognized the \$15 million settlement with the company's auditor, defendant PricewaterhouseCoopers LLP, as an "extraordinary" recovery.

Prior to founding The Olsen Law Firm, Mr. Olsen was associated with the Washington D.C. office of Kirkland & Ellis where he represented General Motors Corp., Dow Corning Corp., and the Dow Chemical Co. in various products liability actions. He also served as co-lead trial counsel in *Scott v. Dow Corning, Inc.*, one of only two trial victories in Texas for Dow Corning in the breast implant litigation. Mr. Olsen is a graduate of the U.S. Naval Academy (B.S. *with Merit* 1984) and the National Law Center, George Washington University (J.D. *with Honors* 1992). During his career in the U.S. Navy, Mr. Olsen served as a Naval Special Warfare Officer assigned to SEAL Team Five in Coronado, California. He has traveled extensively in the Middle East and Far East, primarily as a special operations platoon commander.

Mr. Olsen is a member of the Bar of the District of Columbia and the State of Maryland, and a member of the United States District Court for the District of Maryland and the District of Columbia.